

**59-5-204 Statements filed -- Contents -- Verification -- Falsification as perjury.**

- (1) Every person engaged in the business of mining or extracting metalliferous minerals shall make and file with the commission, on or before June 1 of each year on forms furnished by the commission, a statement containing:
  - (a) the name, description, and location of the mine owned and operated by the person during the preceding calendar year;
  - (b) the number of tons of mineral mined during the preceding calendar year and the disposition of the mineral;
  - (c) the total amount received during the preceding calendar year from the sale of minerals; and
  - (d) such other reasonable and necessary information as the commission may require for the proper enforcement of this chapter as specified in a rule adopted under Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (2) The owner of the mine shall be responsible for the statement or report required by this section, but the principal lessee, contractor, or operator may, with the consent of the commission, report and pay the tax as agent for the owner. The owner shall be entitled to deduct and remit to the commission any tax chargeable upon the operations conducted by the lessees or other parties.
- (3) The statements or reports required to be filed with the commission shall be signed and sworn to by the person required to file the statements or reports, by a partner if a partnership, or by the president, secretary, or managing officer, if a corporation. Any willful false swearing as to the purported material facts set out in this report constitutes the crime of perjury and shall be punished as such under Title 76, Utah Criminal Code.

Amended by Chapter 382, 2008 General Session